

Resolution of the City of

Ruby, Alaska  
No. 16-02

A RESOLUTION CERTIFYING THE ANNUAL CERTIFIED FINANCIAL  
STATEMENT OF REVENUES AND AUTHORIZED EXPENDITURES  
FOR THE YEAR ENDING June 30,, 2015.

WHEREAS, The City of Ruby, is a recognized second class  
city; and

WHEREAS, second class cities are required by AS 29.20.640(a)(2) to submit a  
Certified Financial Statement of income and expenditures or audit for the year ending  
June 30, 2015, to the Department of Commerce, Community, and Economic  
Development;

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF  
THE CITY OF Ruby, ALASKA:

That the attached CERTIFIED FINANCIAL STATEMENT (or audit) of  
Ruby, Alaska for the year ending June 30, 2015, and  
prepared by Nancy Nix, is true and complete to the best of  
our knowledge.

ADOPTED by duly constituted quorum of the City Council of Ruby,  
Alaska, this 16<sup>th</sup> day of MAY, 2015.

Elizabeth Captain  
Mayor

ATTEST: Janice Peter  
City Clerk

Original — To be kept by City

Photocopy — Return to Department of Commerce, Community, and Economic Development

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05/07/16  
Accrual Basis

**CITY OF RUBY**  
**Balance Sheet**  
**As of June 30, 2015**

	<u>Jun 30, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Cash in Safe- Ruby Electric	6,624.23
Cash in Safe - City of Ruby	1,759.17
City Checking Account (Denali State Bank)	9,155.67
Morgan Stanley MMK	55,402.16
Ruby Electric Checking (Denali State Bank)	331,265.49
Savings Account (Denali State Bank)	5,197.16
<b>Total Checking/Savings</b>	<b>409,403.88</b>
Accounts Receivable	
Accounts Receivable	
City Charges	165.00
Commercial	14,398.97
Community Facilities	608.52
Residential Charges	20,350.07
State Facilities	1,660.09
<b>Total Accounts Receivable</b>	<b>37,182.65</b>
<b>Total Accounts Receivable</b>	<b>37,182.65</b>
Other Current Assets	
Morgan Stanley GNMA (Investment Account)	9,767.80
Prepaid Compliance Monitoring	2,276.28
Prepaid Fuel Facility Lease	-34.00
<b>Total Other Current Assets</b>	<b>12,010.08</b>
<b>Total Current Assets</b>	<b>458,596.61</b>
<b>Fixed Assets</b>	
Dineega Fuel Tank Farm	3,963,204.00
Electric Plant	
Accum Depreciation	-74,174.00
Bucket Truck	17,999.04
Generator Repairs	25,341.34
Gravel for Power Plant and equi	17,800.00
New Generator & Lines	12,971.00
Electric Plant - Other	32,782.00
<b>Total Electric Plant</b>	<b>32,719.38</b>
Equipment and Furniture	2,145.00
Public Safety	
A/Depr	-62,464.00
Ambulance	14,785.81
Fire Truck	141,378.27
<b>Total Public Safety</b>	<b>93,700.08</b>
<b>Total Fixed Assets</b>	<b>4,091,768.46</b>
<b>TOTAL ASSETS</b>	<b>4,550,365.07</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	
Accounts Payable	-12,751.38
<b>Total Accounts Payable</b>	<b>-12,751.38</b>
Other Current Liabilities	
Direct Deposit Liabilities (Direct Deposit Liabilities)	3,949.94
Payroll Liabilities	
941 Tax Payable	1,745.20
Payroll Liabilities - Other	40.89
<b>Total Payroll Liabilities</b>	<b>1,786.09</b>

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Accrual Basis

**CITY OF RUBY**  
**Balance Sheet**  
**As of June 30, 2015**

	Jun 30, 15
Total Other Current Liabilities	5,736.03
Total Current Liabilities	-7,015.35
Total Liabilities	-7,015.35
Equity	
Investment in Fixed Assets	4,056,904.08
Investment in Fixed Assets-Elec	18,363.00
Retained Earnings	128,671.81
Retained Earnings - Elec	378,278.00
Net Income	-24,836.47
Total Equity	4,557,380.42
TOTAL LIABILITIES & EQUITY	4,550,365.07

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Electric (Enterprise Fund)	Washeteria (Enterprise Fund)
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	0.00	0.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	1,936.01	0.00
Grants	0.00	43,060.86
Heavy Equipment Rentals	2,154.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	343.17	0.00
NSF Fee	0.00	0.00
PCE Payments	93,911.63	0.00
PILT	0.00	20,138.90
Ruby Electric Income	249,369.11	0.00
Sale of Municipal Property	485.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	2,150.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	13,993.50
<b>Total Income</b>	<b>348,198.92</b>	<b>79,343.26</b>
<b>Gross Profit</b>	<b>348,198.92</b>	<b>79,343.26</b>
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	42.00
Community Hall Deposit Refund	0.00	0.00
Donations	290.00	40.00
Dues and Subscriptions	0.00	50.00
Election Judge	0.00	0.00
Electricity	0.00	5,936.88
Equipment Purchase	375.00	0.00
Equipment Rental	0.00	0.00
Fees	10.00	35.60
Finance Charge (Finance Charge)	86.74	2.61
Freight	813.76	1,232.60
Fuel for Heavy Equipment	430.21	427.97
Fuel Oil for Generators	224,262.66	0.00
Heating Oil	0.00	0.00
Hydrolic Oil	1,260.05	0.00
Insurance	7,630.16	9,082.46
Janitorial	0.00	79.99
Lodging	300.00	0.00
Lube oil for Generators	3,796.50	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	141.25
Miscellaneous	293.17	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	150.00	0.00
Parts	2,304.35	10,002.33
Payroll Expenses	0.00	0.00
Payroll Taxes	5,697.31	3,710.83
Postage	1,654.37	630.98
Professional/Accounting	0.00	0.00
PWS Compliance Monotoring	0.00	4,409.71
Repairs & Maintenance	79.17	85.40
Supplies	2,743.66	2,015.21
Telephone	726.36	1,630.34
Training	1,175.00	0.00
Travel and Per Diem	16,815.10	0.00
Utilities	0.00	179.50
Vehicle Gas and Oil	1,873.92	1,348.10
Wages	58,656.00	38,259.50

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<b>Electric</b> <b>(Enterprise Fund)</b>	<b>Washeteria</b> <b>(Enterprise Fund)</b>
<b>Total Expense</b>	<u>331,423.49</u>	<u>79,343.26</u>
<b>Net Ordinary Income</b>	16,775.43	0.00
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Indirect Allocation</b>	<u>-53,802.99</u>	<u>0.00</u>
<b>Total Other Income</b>	<u>-53,802.99</u>	<u>0.00</u>
<b>Net Other Income</b>	<u>-53,802.99</u>	<u>0.00</u>
<b>Net Income</b>	<u><u>-37,027.56</u></u>	<u><u>0.00</u></u>

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Total Enterprise Fund	Administration and Finance (General Fund)
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	0.00	600.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	49.50
Finance Charge Income (Finance Charge Income)	1,936.01	0.00
Grants	43,060.86	44,007.76
Heavy Equipment Rentals	2,154.00	0.00
Interest Earnings	0.00	5.20
Miscellaneous Income	343.17	1.00
NSF Fee	0.00	35.00
PCE Payments	93,911.63	0.00
PILT	20,138.90	17,954.43
Ruby Electric Income	249,369.11	0.00
Sale of Municipal Property	485.00	0.00
Sawmill/Lumber	0.00	30.00
Septic Tank Pumping	2,150.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	13,993.50	0.00
<b>Total Income</b>	<b>427,542.18</b>	<b>62,682.89</b>
<b>Gross Profit</b>	<b>427,542.18</b>	<b>62,682.89</b>
Expense		
Bad Debts	0.00	0.00
Casual labor	42.00	110.00
Community Hall Deposit Refund	0.00	-2,873.58
Donations	330.00	925.00
Dues and Subscriptions	50.00	1,074.00
Election Judge	0.00	480.00
Electricity	5,936.88	318.47
Equipment Purchase	375.00	0.00
Equipment Rental	0.00	0.00
Fees	45.60	1,886.73
Finance Charge (Finance Charge)	89.35	822.86
Freight	2,046.36	155.76
Fuel for Heavy Equipment	858.18	0.00
Fuel Oil for Generators	224,262.66	0.00
Heating Oil	0.00	3,269.11
Hydraulic Oil	1,260.05	0.00
Insurance	16,712.62	2,628.02
Janitorial	79.99	0.00
Lodging	300.00	150.00
Lube oil for Generators	3,796.50	0.00
Meeting Fee	0.00	1,540.00
Membership Dues	141.25	425.00
Miscellaneous	293.17	0.00
Monthly Drawing	0.00	1,300.00
NSF checks and fees (Insufficient Funds Charge)	150.00	0.00
Parts	12,306.68	289.90
Payroll Expenses	0.00	1,317.22
Payroll Taxes	9,408.14	5,207.55
Postage	2,285.35	278.39
Professional/Accounting	0.00	31,430.00
PWS Compliance Monotoring	4,409.71	0.00
Repairs & Maintenance	164.57	0.00
Supplies	4,758.87	4,045.14
Telephone	2,356.70	3,393.32
Training	1,175.00	0.00
Travel and Per Diem	16,815.10	2,842.00
Utilities	179.50	54.00
Vehicle Gas and Oil	3,222.02	149.24
Wages	96,915.50	55,267.75

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Total Enterprise Fund	Administration and Finance (General Fund)
Total Expense	410,766.75	116,485.88
Net Ordinary Income	16,775.43	-53,802.99
Other Income/Expense		
Other Income		
Indirect Allocation	-53,802.99	53,802.99
Total Other Income	-53,802.99	53,802.99
Net Other Income	-53,802.99	53,802.99
Net Income	-37,027.56	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Clinic (General Fund)	Community Hall (General Fund)
Ordinary Income/Expense		
Income		
Building Rentals	0.00	850.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	0.00	3,377.61
Heavy Equipment Rentals	0.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	0.00	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	0.00
Total Income	0.00	4,227.61
Gross Profit	0.00	4,227.61
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	0.00	143.33
Equipment Purchase	0.00	0.00
Equipment Rental	0.00	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	0.00	0.00
Fuel for Heavy Equipment	0.00	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	0.00	2,965.28
Hydraulic Oil	0.00	0.00
Insurance	0.00	969.00
Janitorial	0.00	150.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	0.00	0.00
Payroll Expenses	0.00	0.00
Payroll Taxes	0.00	0.00
Postage	0.00	0.00
Professional/Accounting	0.00	0.00
PWS Compliance Monitoring	0.00	0.00
Repairs & Maintenance	0.00	0.00
Supplies	0.00	0.00
Telephone	0.00	0.00
Training	0.00	0.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	0.00	0.00
Wages	0.00	0.00



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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Clinic (General Fund)	Community Hall (General Fund)
Total Expense	0.00	4,227.61
Net Ordinary Income	0.00	0.00
Other Income/Expense		
Other Income		
Indirect Allocation	0.00	0.00
Total Other Income	0.00	0.00
Net Other Income	0.00	0.00
Net Income	0.00	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Equip & Building Maintenance (General Fund)	Equipment and Roads (General Fund)
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	0.00	0.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	0.00	3,295.89
Heavy Equipment Rentals	0.00	424.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	10,359.10	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	30.00
Washeteria User Fees	0.00	0.00
<b>Total Income</b>	<b>10,359.10</b>	<b>3,749.89</b>
<b>Gross Profit</b>	<b>10,359.10</b>	<b>3,749.89</b>
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	467.27	0.00
Equipment Purchase	0.00	0.00
Equipment Rental	402.40	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	80.00	377.02
Fuel for Heavy Equipment	381.91	922.48
Fuel Oil for Generators	0.00	0.00
Heating Oil	0.00	1,640.00
Hydraulic Oil	0.00	0.00
Insurance	6,750.42	0.00
Janitorial	0.00	0.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	383.39	290.90
Payroll Expenses	0.00	0.00
Payroll Taxes	84.83	0.00
Postage	0.00	23.07
Professional/Accounting	0.00	0.00
PWS Compliance Monotoring	0.00	0.00
Repairs & Maintenance	33.60	39.40
Supplies	45.00	115.77
Telephone	517.29	0.00
Training	0.00	0.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	332.99	341.25
Wages	880.00	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<b>Equip &amp; Building Maintenance (General Fund)</b>	<b>Equipment and Roads (General Fund)</b>
<b>Total Expense</b>	<b>10,359.10</b>	<b>3,749.89</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Indirect Allocation</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	New Clinic (General Fund)	Public Safety (General Fund)
Ordinary Income/Expense		
Income		
Building Rentals	1,750.00	0.00
Clinic Lease	17,700.24	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	0.00	5,276.62
Heavy Equipment Rentals	0.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	0.00	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	0.00
Total Income	19,450.24	5,276.62
Gross Profit	19,450.24	5,276.62
Expense		
Bad Debts	250.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	426.69	1,193.02
Equipment Purchase	0.00	0.00
Equipment Rental	0.00	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	0.00	0.00
Fuel for Heavy Equipment	0.00	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	216.83	0.00
Hydraulic Oil	0.00	0.00
Insurance	1,656.00	2,577.97
Janitorial	0.00	0.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	0.00	671.14
Payroll Expenses	0.00	0.00
Payroll Taxes	467.82	0.00
Postage	132.22	0.00
Professional/Accounting	0.00	0.00
PWS Compliance Monotoring	0.00	0.00
Repairs & Maintenance	0.00	0.00
Supplies	771.86	0.00
Telephone	0.00	530.43
Training	0.00	0.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	461.50	304.06
Wages	4,820.50	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<b>New Clinic (General Fund)</b>	<b>Public Safety (General Fund)</b>
<b>Total Expense</b>	9,203.42	5,276.62
<b>Net Ordinary Income</b>	10,246.82	0.00
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Indirect Allocation</b>	0.00	0.00
<b>Total Other Income</b>	0.00	0.00
<b>Net Other Income</b>	0.00	0.00
<b>Net Income</b>	10,246.82	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Streetlights (General Fund)	Teen Center (General Fund)
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	0.00	0.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	0.00	529.35
Heavy Equipment Rentals	0.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	1,889.80	10.42
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	0.00
<b>Total Income</b>	<b>1,889.80</b>	<b>539.77</b>
<b>Gross Profit</b>	<b>1,889.80</b>	<b>539.77</b>
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	1,889.80	51.73
Equipment Purchase	0.00	0.00
Equipment Rental	0.00	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	0.00	0.00
Fuel for Heavy Equipment	0.00	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	0.00	0.00
Hydraulic Oil	0.00	0.00
Insurance	0.00	488.04
Janitorial	0.00	0.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	0.00	0.00
Payroll Expenses	0.00	0.00
Payroll Taxes	0.00	0.00
Postage	0.00	0.00
Professional/Accounting	0.00	0.00
PWS Compliance Monitoring	0.00	0.00
Repairs & Maintenance	0.00	0.00
Supplies	0.00	0.00
Telephone	0.00	0.00
Training	0.00	0.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	0.00	0.00
Wages	0.00	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<b>Streetlights</b> <b>(General Fund)</b>	<b>Teen Center</b> <b>(General Fund)</b>
<b>Total Expense</b>	<b>1,889.80</b>	<b>539.77</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Income/Expense</b>		
<b>Other Income</b>		
<b>Indirect Allocation</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Total General Fund	Library (Operating Grants)
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	3,200.00	0.00
Clinic Lease	17,700.24	0.00
Copies & FAX	49.50	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	56,487.23	715.08
Heavy Equipment Rentals	424.00	0.00
Interest Earnings	5.20	0.00
Miscellaneous Income	1.00	0.00
NSF Fee	35.00	0.00
PCE Payments	0.00	0.00
PILT	30,213.75	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	30.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	30.00	0.00
Washeteria User Fees	0.00	0.00
<b>Total Income</b>	<b>108,175.92</b>	<b>715.08</b>
<b>Gross Profit</b>	<b>108,175.92</b>	<b>715.08</b>
Expense		
Bad Debts	250.00	0.00
Casual labor	110.00	0.00
Community Hall Deposit Refund	-2,873.58	0.00
Donations	925.00	0.00
Dues and Subscriptions	1,074.00	0.00
Election Judge	480.00	0.00
Electricity	4,490.31	0.00
Equipment Purchase	0.00	0.00
Equipment Rental	402.40	0.00
Fees	1,886.73	0.00
Finance Charge (Finance Charge)	822.86	0.00
Freight	612.78	0.00
Fuel for Heavy Equipment	1,304.39	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	8,091.22	0.00
Hydraulic Oil	0.00	0.00
Insurance	15,069.45	715.08
Janitorial	150.00	0.00
Lodging	150.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	1,540.00	0.00
Membership Dues	425.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	1,300.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	1,635.33	0.00
Payroll Expenses	1,317.22	0.00
Payroll Taxes	5,760.20	0.00
Postage	433.68	0.00
Professional/Accounting	31,430.00	0.00
PWS Compliance Monotoring	0.00	0.00
Repairs & Maintenance	73.00	0.00
Supplies	4,977.77	0.00
Telephone	4,441.04	0.00
Training	0.00	0.00
Travel and Per Diem	2,842.00	0.00
Utilities	54.00	0.00
Vehicle Gas and Oil	1,589.04	0.00
Wages	60,968.25	0.00



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**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<u>Total General Fund</u>	<u>Library (Operating Grants)</u>
Total Expense	151,732.09	715.08
Net Ordinary Income	-43,556.17	0.00
Other Income/Expense		
Other Income		
Indirect Allocation	53,802.99	0.00
Total Other Income	53,802.99	0.00
Net Other Income	53,802.99	0.00
Net Income	10,246.82	0.00

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**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<u>Total Operating Grants</u>	<u>Ruby Landfill</u>
<b>Ordinary Income/Expense</b>		
Income		
Building Rentals	0.00	0.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	715.08	730.98
Heavy Equipment Rentals	0.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	0.00	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	0.00
<b>Total Income</b>	<u>715.08</u>	<u>730.98</u>
<b>Gross Profit</b>	715.08	730.98
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	0.00	0.00
Equipment Purchase	0.00	0.00
Equipment Rental	0.00	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	0.00	0.00
Fuel for Heavy Equipment	0.00	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	0.00	0.00
Hydraulic Oil	0.00	0.00
Insurance	715.08	0.00
Janitorial	0.00	20.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	0.00	0.00
Payroll Expenses	0.00	20.48
Payroll Taxes	0.00	0.00
Postage	0.00	0.00
Professional/Accounting	0.00	0.00
PWS Compliance Monotoring	0.00	0.00
Repairs & Maintenance	0.00	0.00
Supplies	0.00	0.00
Telephone	0.00	0.00
Training	0.00	478.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	0.00	212.50
<b>Wages</b>	<u>0.00</u>	<u>212.50</u>

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**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	<u>Total Operating Grants</u>	<u>Ruby Landfill</u>
Total Expense	<u>715.08</u>	<u>730.98</u>
Net Ordinary Income	0.00	0.00
Other Income/Expense		
Other Income		
Indirect Allocation	0.00	0.00
Total Other Income	<u>0.00</u>	<u>0.00</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>0.00</u></u>	<u><u>0.00</u></u>

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
 July 2014 through June 2015

	Unclassed	Unclassified
Ordinary Income/Expense		
Income		
Building Rentals	0.00	0.00
Clinic Lease	0.00	0.00
Copies & FAX	0.00	0.00
Finance Charge Income (Finance Charge Income)	0.00	0.00
Grants	1,944.27	0.00
Heavy Equipment Rentals	0.00	0.00
Interest Earnings	0.00	0.00
Miscellaneous Income	0.00	0.00
NSF Fee	0.00	0.00
PCE Payments	0.00	0.00
PILT	0.00	0.00
Ruby Electric Income	0.00	0.00
Sale of Municipal Property	0.00	0.00
Sawmill/Lumber	0.00	0.00
Septic Tank Pumping	0.00	0.00
Snow Plow	0.00	0.00
Washeteria User Fees	0.00	0.00
Total Income	1,944.27	0.00
Gross Profit	1,944.27	0.00
Expense		
Bad Debts	0.00	0.00
Casual labor	0.00	0.00
Community Hall Deposit Refund	0.00	0.00
Donations	0.00	0.00
Dues and Subscriptions	0.00	0.00
Election Judge	0.00	0.00
Electricity	0.00	0.00
Equipment Purchase	0.00	0.00
Equipment Rental	0.00	0.00
Fees	0.00	0.00
Finance Charge (Finance Charge)	0.00	0.00
Freight	0.00	0.00
Fuel for Heavy Equipment	0.00	0.00
Fuel Oil for Generators	0.00	0.00
Heating Oil	0.00	0.00
Hydraulic Oil	0.00	0.00
Insurance	0.00	0.00
Janitorial	0.00	0.00
Lodging	0.00	0.00
Lube oil for Generators	0.00	0.00
Meeting Fee	0.00	0.00
Membership Dues	0.00	0.00
Miscellaneous	0.00	0.00
Monthly Drawing	0.00	0.00
NSF checks and fees (Insufficient Funds Charge)	0.00	0.00
Parts	0.00	0.00
Payroll Expenses	0.00	0.00
Payroll Taxes	0.00	0.00
Postage	0.00	0.00
Professional/Accounting	0.00	0.00
PWS Compliance Monitoring	0.00	0.00
Repairs & Maintenance	0.00	0.00
Supplies	0.00	0.00
Telephone	0.00	0.00
Training	0.00	0.00
Travel and Per Diem	0.00	0.00
Utilities	0.00	0.00
Vehicle Gas and Oil	0.00	0.00
Wages	0.00	0.00

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**CITY OF RUBY**  
**Profit & Loss by Class**  
**July 2014 through June 2015**

	Unclassed	Unclassified
Total Expense	0.00	0.00
Net Ordinary Income	1,944.27	0.00
Other Income/Expense		
Other Income		
Indirect Allocation	0.00	0.00
Total Other Income	0.00	0.00
Net Other Income	0.00	0.00
Net Income	1,944.27	0.00

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
July 2014 through June 2015

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
Building Rentals	3,200.00
Clinic Lease	17,700.24
Copies & FAX	49.50
Finance Charge Income (Finance Charge Income)	1,936.01
Grants	102,938.42
Heavy Equipment Rentals	2,578.00
Interest Earnings	5.20
Miscellaneous Income	344.17
NSF Fee	35.00
PCE Payments	93,911.63
PILT	50,352.65
Ruby Electric Income	249,369.11
Sale of Municipal Property	485.00
Sawmill/Lumber	30.00
Septic Tank Pumping	2,150.00
Snow Plow	30.00
Washeteria User Fees	13,993.50
Total Income	<u>539,108.43</u> ✓
Gross Profit	539,108.43
Expense	
Bad Debts	250.00
Casual labor	152.00
Community Hall Deposit Refund	-2,873.58
Donations	1,255.00
Dues and Subscriptions	1,124.00
Election Judge	480.00
Electricity	10,427.19
Equipment Purchase	375.00
Equipment Rental	402.40
Fees	1,932.33
Finance Charge (Finance Charge)	912.21
Freight	2,659.14
Fuel for Heavy Equipment	2,162.57
Fuel Oil for Generators	224,262.66
Heating Oil	8,091.22
Hydraulic Oil	1,260.05
Insurance	32,497.15
Janitorial	249.99
Lodging	450.00
Lube oil for Generators	3,796.50
Meeting Fee	1,540.00
Membership Dues	566.25
Miscellaneous	293.17
Monthly Drawing	1,300.00
NSF checks and fees (Insufficient Funds Charge)	150.00
Parts	13,942.01
Payroll Expenses	1,317.22
Payroll Taxes	15,188.82
Postage	2,719.03
Professional/Accounting	31,430.00
PWS Compliance Monotoring	4,409.71
Repairs & Maintenance	237.57
Supplies	9,736.64
Telephone	6,797.74
Training	1,175.00
Travel and Per Diem	20,135.10
Utilities	233.50
Vehicle Gas and Oil	4,811.06
Wages	<u>158,096.25</u>

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Accrual Basis

**CITY OF RUBY**  
**Profit & Loss by Class**  
July 2014 through June 2015

	TOTAL
Total Expense	563,944.90
Net Ordinary Income	-24,836.47
Other Income/Expense	
Other Income	
Indirect Allocation	0.00
Total Other Income	0.00
Net Other Income	0.00
Net Income	-24,836.47